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NASA Procedural Requirements

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Subject: Real Estate Management Program Implementation Manual

Responsible Office: Facilities Engineering and Real Property Division

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CHAPTER 1. Stewardship of Real Property, Physical Accountability Recording, and Reporting

1.1. Introduction

This chapter prescribes the procedures for adequate and consistent controls over all NASA- owned Real Property including that located at tracking stations and that in the possession of contractors. It describes the way in which these stewardship controls will be exercised and the relationships of financial property records with more detailed individual property records maintained by property officers and contractors. It also covers the basic authorities, principles, and procedures under which control and accountability of Real Property will be maintained for the purpose of recording the dollar value of NASA-owned Real Property.

1.2. Definitions

1.2.1. The following key words and their meanings are used in this NPR:

1.2.1.1. Real Property. For the purpose of this NPR, Real Property means land, buildings, structures, utilities systems, and improvements and appurtenances thereto, permanently annexed to land. The term "Real Property" also includes installed collateral equipment (i.e., building type equipment) as defined in NASA Financial Management Manual (FMM) 9021-4 and the end items listed under Facilities Classification Code Group 630. (See appendix C.) Real Property records will be maintained for all property transactions over \$5,000. Only those transactions required by FMM 9252-3 need to be reported to the General Ledger.

1.2.1.2. Leasehold Improvements. Includes NASA-funded costs of long-term capital improvements (more than 3 years) to leases, rights, interests, and privileges relating to land not owned by NASA, such as easements, right-of-ways, permits, use agreements, water rights, air rights, and mineral rights. The cost of short-term (3 years or less) rights, interests, and privileges relating to such land will be charged to the operating cost of a facility project as appropriate. Leasehold improvements also includes NASA-funded costs of improvements (as determined by FMM 9252-3 and determined to be a capital asset in accordance with FMM 9252-3) made to land, buildings, and other structures and facilities not owned by NASA. A single improvement will not be accomplished in increments (as determined by FMM 9252-3) in order to avoid adjustment to the Real Property inventory records. Entries on the respective NASA Form 847 (see Appendix A for sample form) must be susceptible to separate identification of transactions applicable to the following: (1) rights, interests, and privileges relating to land; (2) improvements to buildings; and (3) improvements to other structures and facilities. However, the cost of NASA-owned buildings and other structures and facilities and improvements thereto, (that meet the criteria for capitalization) located on land not owned by NASA will be recorded on the NASA Form 845 or 846, as appropriate. (See appendix A for sample forms.)

1.2.1.3. Leased Property. Property under the control of NASA through lease, administrative agreement, temporary permit, licensee, or other arrangements.

1.2.1.4. Holding Agency. The agency responsible and accountable for property purchased for the United States from its appropriated funds or acquired by transfer from other Government agencies, donations, or otherwise, including reporting responsibilities for such property to GSA.

1.2.1.5. Easement. An acquired privilege or right of use or enjoyment that one may have in the land of another, e.g., an easement for road or highway purposes, construction, and maintenance of utility lines.

1.2.1.6. Real Property Accountable Officer. A Government employee designated by proper authority to be responsible for establishment of records and maintenance of physical accountability for the Real Property charged to the accountable area or jurisdiction.

1.2.1.7. Real Property Under Management Control. The property for which NASA is the holding Agency or for which NASA has custody and control.

1.2.1.8. Excess Real Property. Real Property under NASA control for which there is no current or foreseeable NASA requirement as determined by the reporting Center and approved by the Director, Facilities Engineering Division, Office of Management Systems and Facilities, NASA Headquarters, or designee.

1.3. Real Property Accountability

1.3.1. Center Directors and the Manager, NASA Management Office--JPL signate, in writing, a Real Property Accountable Officer responsible for Real Property matters as set forth in paragraph 1.3.2.

1.3.1.1. Copies of the designations will be furnished to the following: the employee assigned, the financial management office responsible for maintaining general ledger control accounts of the property, and the Facilities Engineering Division, NASA Headquarters.

1.3.2. The Real Property Accountable Officer is responsible for the following:

1.3.2.1. Maintaining detailed inventory records for all Real Property under the management control of the NASA Installation.

1.3.2.2. Establishing controls necessary to ensure that Real Property inventory records are kept current.

1.3.2.3. Advising and assisting operating staff regarding Real Property accountability matters.

1.3.2.4. Directing periodic physical inventory and reconciling property records with applicable fixed asset subsidiary ledger accounts.

1.3.2.5. Preparing Real Property inventory management reports required by local management and NASA policy.

1.3.2.6. Developing and sponsoring the establishment of Center guidance and procedures as required to ensure compliance with applicable laws, regulations, and NASA policy.

1.3.2.7. Maintaining contact and coordination with NASA Headquarters, NASA Centers, Army Corps of Engineers, and other Government agency representatives relative to Real Property accountable transactions and supporting documents, as required.

1.4. Classification of Real Property

1.4.1. For purposes of general classification, NASA Real Property will be identified according to the following four categories that are consistent with the GSA Real Property reporting system and the NASA fixed asset financial accounting system:

1.4.1.1. Land. Includes costs of land, mineral, and water rights when land is acquired in fee simple; the costs incidental to the acquisition and improvement thereto, as outlined in FMM 9252-3, and which meet the criteria for capitalization in FMM 9252-3.

1.4.1.2. Buildings. Includes costs of buildings, improvements to buildings, and the fixed equipment that is normally required for the functional use of the building and becomes permanently attached to and made a part of the building that cannot be removed without cutting into the walls, ceilings, or floors, such as plumbing, heating, and lighting equipment, elevators, central air conditioning systems, and built-in safes and vaults. Also included is all equipment of any type built in, affixed to, or installed in Real Property in such a manner that the installation cost, including special foundations or unique utilities for services, or the facility restoration cost after removal, is substantial.

1.4.1.3. Other Structures and Facilities. Includes costs of acquisitions and improvements of other structures and facilities such as airfield pavements, harbor and port facilities; power production facilities and distribution systems; reclamation and irrigation facilities; flood control and navigation aids, storage, industrial service, and research and development facilities other than buildings; utility systems (heating, sewage, water, and electrical) when they serve several buildings and/or structures; communications systems; traffic aids, roads, and bridges; railroads; monuments and memorials; and other nonstructural improvements such as sidewalks, parking areas, and fences. This also includes all equipment of any type built in, affixed to, or installed in such a manner that the installation cost, including

special foundations or unique utilities or services, or the facility restoration cost after removal, is substantial.

1.4.1.4. Leasehold Improvements. Includes improvements made by or on behalf of NASA to leased land, buildings, other structures and facilities, easements, and rights of way.

1.4.2. Facility Classification Codes. The uniform coding system used for the detailed facility classification of NASA Real Property is set forth in the instructions for preparing NASA forms (Appendix A), and in Appendix C. In addition, the instructions provide a cross-reference from the NASA Facility Classification Code to the GSA usage code and to the NASA fixed asset subsidiary account code.

1.5. Real Property Records

1.5.1. Recording of Real Property. All Real Property under the management control of NASA Centers and component facilities will be recorded on the following NASA forms:

844 Real Property Record - Land

845 Real Property Record - Buildings

845A Transactions Completed - Additions/Deletions (Continuation Sheet for Item 26 NASA Form 845)

846 Real Property Record - Other Structures and Facilities

846A Transactions Completed-Additions/Deletions (Continuation Sheet for Item 18 NASA Form 846)

847 Real Property Record - Leasehold Improvements

1045 Real Property Transaction Voucher

Sample forms, detailed instructions for the preparation of these forms, and the Facility Classification Codes are set forth in appendices A and C.

1.5.1.1. Real Property Data System. The Real Property Inventory (RPI), a NASA-wide data system for Real Property, has been established by the NASA Headquarters, Facilities Engineering Division. The RPI serves as an easy-to-use automated method for maintaining and reporting Real Property data using the World Wide Web. The data forms, codes, and procedures used in the RPI generally conform to this NPR. Printed outputs from the RPI can be used instead of printed forms, at the convenience and discretion of the individual Real Property Accountable Officer. Access to the RPI, and current information on its functionality can be obtained from NASA Headquarters, Facilities Engineering Division.

1.5.2. Establishment of Real Property Record Files. Real Property record files will be established according to classification set forth in paragraph 1.4 of this chapter. Copies of all documents pertaining to Real Property transactions, such as acquisition, disposal, leases, permits, will be included in the files. When necessary, the Real Property Accountable Officer will have access to the supporting documents such as maps, plans, blueprints, drawings, specifications, and other documents that relate to the Real Property record files and serve as subsidiary records to the general ledger control account. Close coordination between the fiscal or financial management office and the Real Property Accountable Officer is essential to ensure that records and accounts remain in balance. Pursuant to NASA Financial Management Manual 9252-5, record balances for capitalized Real Property will be reconciled with the financial accounts at least semiannually.

1.5.3. Maintenance of Real Property Record Files. Real Property record files will be maintained on a current basis, i.e., by posting changes as they occur and by incorporating supporting documentation in the files. Examples of transactions involved in establishing and maintaining property records are as follows:

1.5.3.1. Acquisition. The acquisition of Real Property or interests therein, necessitates an addition to the Real Property records.

1.5.3.2. Disposals. The disposal of a Real Property item will require a deletion in the Real Property records when processed and the disposal has been completed.

1.5.3.3. New Construction. The accomplishment of new construction necessitates an addition to the Real Property records. This addition should be made at the time of beneficial occupancy, physical or financial completion of a facility, or when title is vested in NASA, whichever occurs first. FMM 9253 also prescribes the criteria and procedures for closing facility project costs to the fixed asset General Ledger accounts with coordination between the project manager, the Real Property Accountable Officer, and the Financial Management or Fiscal Officer to ensure that the respective record balances for capitalized Real Property are in agreement.

1.5.3.4. Addition, Extension, or Expansion of an Existing Facility. A physical increase to a Real Property facility which adds to the overall dimensions of the facility necessitates an addition to the Real Property records.

1.5.3.5. Alterations and Modifications. Work required to adjust arrangements or other physical characteristics of an existing facility so that it may be more effectively adapted to, or utilized for, its designated purpose will necessitate an adjustment of the Real Property records when the total cost (as determined by FMM 9352-3) or more where it has been determined that the alteration or modification is a capital improvement.

1.5.3.6. Installation Removal, or Replacement of Collateral Equipment. The installation or removal of a complete

item of collateral equipment will necessitate an adjustment to the Real Property records when the acquisition cost of the item is as determined by FMM 9252-3 or more. The replacement of an installed property item will necessitate both debit and credit adjustment to the Real Property records when the acquisition cost of either the item being removed or the replacement item is (as determined by FMM 9252-3) or more. Installation costs are to be excluded in these instances.

1.5.3.7. Real Property Utilized Under Lease, Permit, License, Agreement, and Easement. Real Property records will be prepared for property utilized by NASA in accordance with executed leases, permits, licenses, agreements, and easements. NASA Form 844, 845, or 846 will be prepared as appropriate to document these transactions. NASA-funded improvements made to such property that meet the capitalization criteria set forth in FMM 9252-3 will be recorded as Leasehold Improvements and recorded on NASA Form 847.

1.5.3.8. Outgrants. The Real Property records will be annotated and documented in all cases involving outgrants for the use of NASA property by other parties. Real Property so granted will, during the term of the grant, be considered part of the NASA-owned Real Property and will be reported as such.

1.5.3.9. Adjustments. Any discrepancies revealed as a result of either the semiannual reconciliation with the fiscal accounts or the triennial physical inventory will require an adjustment to the records.

1.5.3.10. A single improvement will not be accomplished in increments of less than \$5,000 in order to avoid adjustment to the Real Property inventory records. Entries on the respective NASA Form 847 must be susceptible to separate identification of transactions applicable to the following: (1) rights, interests, and privileges relating to land; (2) improvements to buildings; and (3) improvements to other structures and facilities. However, the cost of NASA owned buildings and other structures and facilities and improvements thereto, (that meet the criteria for capitalization) located on land not owned by NASA will be recorded on the NASA Form 845 or 846, as appropriate.

1.5.4. Transfer and/or Notification of Acceptance of Accountability of Real Property is as follows:

1.5.4.1. NASA Form 1046, "Transfer and/or Notification of Acceptance of Accountability of Real Property" (see Appendix A for sample form), will be prepared for the transfer and acceptance of accountability of Real Property. However, when an acquisition or improvement is accomplished by the Army Corps of Engineers or the Naval Facilities Engineering Command for NASA, "Transfer and Acceptance of Military Real Property" DD Form 1354 (see Appendix A for sample form) may be used for such transfer and acceptance of Real Property.

1.5.4.2. These forms (NASA Form 1046 and DD Form 1354) are to be used primarily for the following: (1) effecting transfers of Real Property between NASA Centers, and between NASA Centers and other Government agencies; and (2) providing the Installation Real Property Accountable Officer with documentation of acceptance by the appropriate Center representative of work performed by a contractor or by NASA personnel involving construction (including modification, alteration, or other capital improvement to Real Property). (See FMM 9252-3.)

1.5.4.3. Upon acceptance of the Real Property or the work performed by a contractor or NASA personnel, the NASA representative responsible for monitoring the acquisition or improvement will, within 30 calendar days, complete and forward NASA Form 1046 to the Real Property Accountable Officer.

1.5.4.4. In cases involving acquisition or improvement performed by the Army Corps of Engineers or the Naval Facilities Engineering Command, the NASA representative responsible for monitoring the acquisition or improvement will, prior to acquisition or improvement, and prior to recommending acceptance by NASA, ensure that the data provided on the DD Form 1354 meets the Center requirements to adequately describe the work completed. The executed copy of the DD Form 1354 will be held by the Real Property Accountable Officer.

1.5.4.5. The type of acceptance will be annotated in "Remarks," Item 17 on NASA Form 1046. One of the following three types of acceptance transactions may be used:

a. Accountability Acceptance. This type of acceptance gives complete ownership to NASA and custody of the Real Property to the using Center. All Real Property transferred between Centers, or to a Center, shall be accepted in the following manner: (1) construction was in accordance with the plans and specifications; therefore (2) all construction deficiencies noted and listed on the NASA Form 1046 or DD Form 1354 have been corrected; or (3) the construction agency or contractor acknowledges the listed deficiencies, and assures corrective action within the limits of the contract.

b. Conditional Acceptance. This is less than accountability acceptance and is a limited acceptance subject to any conditions stated on NASA Form 1046 or DD Form 1354 and is to be used when (1) disagreement exists as to the existence of and/or the need for correction of deficiencies which preclude accountability acceptance, or (2) the physical plant and its systems cannot be operationally tested or checked out at the time of inspections under design conditions.

c. Beneficial Occupancy. This is a very limited acceptance and involves the use of facilities by NASA, in whole or in part, before they have been fully completed.

1.5.4.6. Where DD Form 1354 has been executed on the basis of either "Conditional Acceptance" or "Beneficial Occupancy," a supplemental NASA Form 1046 or DD Form 1354 will be executed upon final completion of the facilities and full accountability accepted.

1.5.5. Property Transaction Voucher. The Real Property transactions will be recorded, as appropriate, on NASA Form 1045. The Real Property Accountable Officer will establish each fiscal year a series of numbers which will be assigned consecutively to each Real Property transaction voucher. Each number will be prefixed by the last two digits of the fiscal year. A copy of each transaction voucher will be forwarded to the fiscal or financial management office upon completion of each transaction that affects the general ledger fixed assets subsidiary accounts. A voucher register will be established for recording each voucher number, date, and type of transaction, and any other information determined necessary.

1.6. Physical Inventory

1.6.1. At least once every 3 years, a physical inventory will be taken of all Real Property. Where the Real Property is such as to make a complete inventory at one time a difficult job, the inventory may be taken on a cycle basis, scheduled in such a manner that the complete inventory will be accomplished every 3 years. A yearly statement, setting forth the status of the inventory, will be filed with the Real Property records.

1.6.2. Visual inspections will be made to ensure that items are correctly recorded and that any additions to, or deletions from, the original buildings or structures have been properly recorded. Detailed measurements other than those necessary to correct obvious errors need not be taken during inventories.

1.6.3. As an inventory of a building or structure is completed, the applicable property record (NASA Forms 845, 846, and 847) will be annotated to show the inventory date and any adjustments (i.e., increase or decrease) affecting the capitalized inventory value. A written summary review record will be prepared at the end of a complete inventory of Real Property at a Center. The summary will identify by name and number all buildings and structures inventoried, the date inventoried, and the value of the adjustments resulting from the inventory. The summary record will be retained by the Real Property Accountable Officer as part of the Real Property record documentation.

1.7. Maintenance of a Central Depository for Real Property Documents

1.7. The Facilities Engineering Division, NASA Headquarters, is the central NASA office for maintaining complete records of Real Property acquisition or disposal documents as follows:

1.7.1. Preliminary and final title opinions (and related papers) of the Attorney General (the original).

1.7.2. Ingrant use permits, agreements (the original).

1.7.3. Easements (the original).

1.7.4. Leases (one copy).

1.7.5. Outgrants (the original).

1.7.6. Foreign acquisition (one copy).

Centers will ensure that the required signed originals and signed copies of these Real Property documents are furnished to the Facilities Engineering Division, NASA Headquarters.

1.8. Reporting Requirements

1.8.1 NASA Centers and Component Facilities, reporting directly to an Institutional Associate Administrator at Headquarters, will submit to the Facilities Engineering and Real Property Division, NASA Headquarters, under appropriate letter of transmittal, the following reports for Real Property under their management and accountability control (see appendix A for sample forms).

FORM REPORT TITLE DUE DATE

GSA 1166 Annual Report of Real Property Owned by Nov. 5
(Revised 1-84) or Leased to the United States as of Sept. 30
(RCS 10-0000-00513)

NASA 1515 Report of Real Property Disposal Actions Dec. 1
Accomplished during Fiscal Year ending Sept. 30
(RCS 10-0000-00516)

NASA 1516 Annual Inventory Report of NASA Controlled Nov. 15
Trailers - As of Sept. 30
(RCS 10-0000-00154)

These reports must include all NASA owned Real Property, both in-house and in the possession of contractors. The

data contained in these reports will be used to fulfill both congressional and regulatory Agency reporting requirements. Therefore, it is of extreme importance that the reports be accurately prepared. To preclude possible duplication or omissions in reporting, close coordination should be effected between the Center Real Property Accountable Officer, the Industrial Property Specialists, and the appropriate Department of Defense (DoD) or NASA Center representative responsible for property administration at locations involving Real Property jointly owned by the DoD and NASA.

1.8.2. The letter transmitting these reports must include a certification that the monetary values reported on the annual reports (see Appendix A, GSA Form 1166) for capitalized Real Property are in agreement with the general ledger subsidiary Real Property type accounts for each location as of September 30. Both the Real Property Accountable Officer and the Financial Management Officer are responsible for approving these reports.

1.8.3. The Real Property Data System will be used for submission of the GSA Form 1166 Report. The Real Property Accountable Officer needs to certify that the data in the RPI records is fully coordinated and correctly balances with other Center Records no later than September 30 of each year.

1.9. Implementation

1.9.1. Center procedures, properly implemented, will ensure that all property transaction documents affecting Real Property records are processed in accordance with the provisions of this chapter. One copy of the implementing instructions will be furnished to the Facilities Engineering and Real Property Division, NASA Headquarters. The provisions of paragraph 1.8.1. in this chapter are also applicable to NASA owned Real Property in possession of contractors, the physical accountability and recording of which are set forth in subpart 18-45.5 of the NASA Federal Acquisition Regulation Supplement.

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